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[AS AMENDED BY THE COMMITTEE]



To assimilate the Stamp Duties in Great Britain and Ireland,
and to make Regulations for collecting and managing
the same.

[N. B. The Clauses marked (A.) and (B.) were added by the Committee.]

MOST GRACIOUS SOVEREIGN,

WH^{EREAS} it is expedient to assimilate the Stamp Duties in ^{Preside.}
Great Britain and Ireland, and for that purpose to repeal
certain of the Stamp Duties now payable in Ireland, and to grant others
in lieu thereof, towards raising the necessary Supplies to defray Your
MAJESTY'S Public Expenses, and making no addition to the Public
Revenue; We, Your MAJESTY'S most dutiful and loyal Subjects, have
therefore freely and voluntarily resolved to give and grant unto Your
MAJESTY the several Rates and Duties hereinafter mentioned;

And do most humbly beseech Your MAJESTY,

- 10 That it may be Enacted; And be it Enacted, by The QUEEN'S most
Excellent MAJESTY, by and with the Advice and Consent of the Lords
Spiritual and Temporal, and Commons, in this present Parliament
assembled, and by the Authority of the same, THAT from and after
the commencement of this Act the Duties granted and made payable
15 upon Gold and Silver Plate wrought, made or manufactured in Ireland
by an Act passed in the forty-seventh year of the reign of King
GEORGE the Third, intitled, "An Act to grant to His Majesty certain
Inland Duties of Excise and Taxes in Ireland, and to allow certain
Drawbacks in respect thereof, in lieu of former Duties of Excise, Taxes
and Drawbacks," and the Duties granted and made payable upon or in

1.
Repeal of
Duties on
Gold and
Silver Plate
granted by 47
Geo. 3, c. 18;

and on Licen-
ses to distil
Plate granted
by 55 Geo. 3,
c. 19;

and on Deeds,
Sec. by 56 Geo.
3, c. 60.

On transfer of
Mortgages;

and on Ben-
chers' Notes,
granted by
3 Geo. 4,
c. 117.

On Compo-
sition for the
Duties on
Benchers'
Notes, granted
by 3 Geo. 4,
c. 80.

respect of Licenses to persons to sell or make Gold or Silver Plate in
Ireland by an Act passed in the fifty-fifth year of the said King's reign,
intituled, "An Act to grant certain Duties of Excise upon Licenses for
the Sale of spirituous and other Liquors by Retail, and upon Licenses to
Persons dealing in Exciseable Commodities in Ireland, in lieu of the
Stamp Duties payable upon such Licenses, and to secure the Payment
of such Excise Duties, and to regulate the issuing of such Licenses,
and to discourage the immoderate Use of spirituous Liquors in Ireland;"
and also all the Duties now payable in Ireland granted by an Act
passed in the fifty-sixth year of the said King's reign, intituled, "An
Act to repeal the several Stamp Duties in Ireland, and also several
Acts for the Collection and Management of the said Duties, and to
grant new Stamp Duties in lieu thereof, and to make more effectual
Regulations for collecting and managing the said Duties;" and also the
Duties upon any Transfer, Assignment or Reconveyance of any
Mortgage in Ireland, and upon certain Promissory Notes issued by the
Governor and Company of the Bank of Ireland, or by any banker or
bankers in Ireland, granted by an Act passed in the third year of the
reign of King GEORGE the Fourth, intituled, "An Act to reduce the
Stamp Duties on Reconveyances of Mortgages, and in certain other
cases, and to amend an Act of the last Session of Parliament for
removing doubts as to the amount of certain Stamp Duties in Great
Britain and Ireland respectively;" and also the Composition for the
Duties on Promissory Notes issued by any banker or bankers upon
unstamped paper, granted by an Act passed in the ninth year of the
reign of King GEORGE the Fourth, intituled, "An Act to enable
Bankers in Ireland to issue certain unstamped Promissory Notes upon
Payment of a Composition in lieu of the Stamp Duties thereon," shall
cease and determine, save and except such of the said Duties, and
Composition for Duties, or so much and such parts thereof respectively
as shall then have become due or payable and shall remain in arrear
and unpaid, and save and except so much and such part or parts as
shall remain to be paid of any Duties in respect of Legacies given by
way of annuity, or so that the value thereof cannot be ascertained at
once where part of such Duties shall then have been paid or have
become payable, and save and except also the Duties chargeable
under the said Act of the fifty-sixth year of the reign of King GEORGE
the Third, upon or in respect of any certificate of having registered a
deputation as a Gamekeeper; and also upon or in respect of any certi-
ficate to authorize any person not being a Gamekeeper to kill game in
Ireland.

2.
New Duties:

And be it Enacted, That (save and except for or in respect of the
articles, matters and things mentioned or specified in the Schedule to
this Act annexed) there shall be granted, raised, levied, collected and
paid in Ireland unto and for the use of Her Majesty, Her heirs and
successors,

successors, in lieu of the Duties and composition for Duties hereby
 repealed, the several sums of money and Duties and composition for
 Duties following; (that is to say) for and in respect of the several
 instruments, articles, matters and things mentioned, enumerated and
 5 described, *mutatis mutandis*, in the Schedule to an Act passed in the
 fifty-fifth year of the reign of King GEORGE the Third, intituled,
 "An Act for repealing the Stamp Duties on Deeds, Law Proceedings,
 and other written or printed Instruments, and the Duties on Fire
 Insurances, and on Legacies and Successions to personal Estate upon
 10 Intestacies now payable in Great Britain, and for granting other
 Duties in lieu thereof," (except those standing under the head of
 Exemptions), or for or in respect of all instruments, articles, matters
 and things of the like nature, kind and description respectively in
 Ireland, or of the vellum, parchment or paper upon which such
 15 instruments, articles, matters and things, or any of them, shall be
 written or printed, such and the like Duties as by or under the said
 last-mentioned Act, or by or under any subsequent Act, are now
 payable in England, for or in respect of the said instruments, articles,
 matters and things respectively mentioned, enumerated and described
 20 in the said Schedule to the said Act of the fifty-fifth year of the
 reign of King GEORGE the Third annexed, or for or in respect
 of the vellum, parchment or paper whereon such instruments,
 articles, matters or things respectively are written or printed; and
 also for and in respect of plate of Gold and Silver made or wrought
 25 in Ireland, the several Duties or sums of money respectively by
 another Act passed in the fifty-fifth year of the reign of King GEORGE
 the Third, intituled, "An Act for repealing the Stamp Office Duties
 on Advertisements, Almanacks, Newspapers, Gold and Silver Plate,
 Stage Coaches, and Licenses for keeping Stage Coaches now payable
 30 in Great Britain, and for granting new Duties in lieu thereof," granted
 for or in respect of plate of Gold and Silver respectively made or
 wrought in Great Britain; and also for or in respect of Licenses
 to persons to sell or make Gold or Silver Plate in Ireland, the several
 Duties or sums of money respectively by an Act passed in the forty-
 35 third year of the reign of King GEORGE the Third, intituled, "An
 Act to repeal the Duties of Excise payable in Great Britain, and to
 grant other Duties in lieu thereof," granted for and upon Licenses
 to persons trading in, vending or selling Gold or Silver Plate; and
 also for and in respect of the Promissory Notes on unstamped paper
 40 issued by any licensed banker in Ireland, or such Notes of such banker
 in circulation, the same composition as is payable by bankers in
 England in pursuance of an Act passed in the ninth year of the reign
 of King GEORGE the Fourth, intituled, "An Act to enable Bankers
 in England to issue certain unstamped Promissory Notes and Bills of
 Exchange, upon Payment of a Composition in lieu of the Stamp
 Duties thereon;" and that the said Schedule annexed to the said first-
 mentioned Act passed in the fifty-fifth year of the reign of King

The same as
 in England
 granted by
 43 Geo. 3,
 c. 134.

On Gold and
 Silver Plate,
 the same as
 by 55 Geo. 3,
 c. 135.

On Licenses
 to deal in
 Plate the same
 as by 43 Geo.
 3, c. 134.

Composition
 for Bankers'
 Notes the same
 as by 9 Geo. 4, c. 27.

GEORGE the Third shall, for the purposes of this Act, be read and taken and considered as if the same was annexed to and was a part of this Act, and all the instruments, articles, matters and things (except as aforesaid) therein mentioned, enumerated and described respectively, were, *mutatis mutandis*, mentioned, enumerated and described as instruments, articles, matters and things in or relating to Ireland, and not in or relating to Great Britain or England; and that wherever in the said Schedule the words "United Kingdom," "United Kingdom of Great Britain and Ireland," "in Great Britain," "in England," "at Westminster," or "in Doctors' Commons," are used, the word "Ireland" or the words "in Ireland," as the case may be or require, shall be substituted and read in lieu thereof, save and except where any of such words in the said Schedule shall be consistent with the object and true intent and meaning of this Act, and shall be applicable to the purposes thereof: Provided always, That the Duties on Policies of Insurance from loss or damage by fire, and the yearly per-centage Duties for and in respect of such Insurances not expressly exempted from Duty, shall be charged and paid respectively upon and for and in respect of all such Policies and such Insurances in Ireland as shall or may be granted and made by any person licensed, or who ought to be licensed, in pursuance of any Act of Parliament for that purpose, and upon and for and in respect of all and every Policy and Insurance respectively that can or may and shall be lawfully granted or made in Ireland by any Corporation, Company or person, whether licensed or not: Provided always, That where any Deed or other Instrument mentioned or described in the said Schedule, or in the said Act passed in the third year of the reign of King GEORGE the Fourth, is declared to be exempt from ad-valorem Duty, by reason of the payment for or in respect of any other Deed or Instrument of any ad-valorem Duty specified in the said Schedule, or granted by any former Act, such exemption shall be deemed to extend in like manner to all Deeds and Instruments of the same description executed after the commencement of this Act, in all cases where any ad-valorem Duty of the like kind respectively granted by the said Act passed in the fifty-sixth year of the reign of King GEORGE the Third, or any Act in that behalf therein mentioned, or this Act, shall have been paid for or in respect of any such other Deed or Instrument: Provided also, That in the cases of sub-sales mentioned in the said Schedule under the head "Conveyance," the sub-purchasers, and the persons immediately selling to them, shall be deemed and taken to be purchasers and sellers within the intent and meaning of the provisions and regulations of the said Act passed in the fifty-sixth year of the reign of King GEORGE the Third: Provided also, That nothing herein or in the said Schedule contained shall exempt, or be deemed to exempt, from any of the Duties hereby charged any of the Bills or Promissory Notes of the Bank of Ireland, except under or by virtue of any contract or agreement

The Duties on Fire Insurance to be charged on Policies granted by Persons licensed in Ireland.

Exemptions not to extend to Bills or Notes of the Bank of Ireland.

ment authorized by the laws in force to be made between the Governor and Company of the said Bank and the Commissioners of Her Majesty's Treasury in that behalf: Provided also, That nothing in this Act contained shall be deemed or construed to make payable in Ireland any of the Duties or sums of money specified and set forth in the said Schedule annexed to the said Act of the fifty-fifth year of the reign of King GEORGE the Third, which shall have been repealed or shall have ceased to be payable in England; and that in all cases where any of the said Duties have been repealed, and any reduced or other duties have been granted, and are now payable in lieu thereof, under or by virtue of any subsequent Act, such last-mentioned Duties shall be deemed to be and shall be the Duties payable and to be paid in Ireland for and in respect of the articles, matters and things to which the same shall respectively relate: Provided also, That the Releases and other conveyances of Annuities or Rent-charges made in the original grant thereof, subject to be redeemed or repurchased, shall, on the reconveyance thereof, be exempted from the ad-valorem Duty imposed on Conveyances on the sale of property by the said Act of the fifty-fifth year of the reign of King GEORGE the Third, and the said Schedule thereto annexed, and shall be charged only with the ordinary Duty on Deeds or Instruments of the like kind not upon a sale.

Where any of the Duties in England have been repealed, the same not to be charged in Ireland; and where new Duties granted in lieu, the same to be payable in Ireland.

Releases and Conveyances of Annuities, &c. exempted from the ad-valorem Duty on the Repurchase.

Provided always, and be it Enacted, That Indentures or other instruments of Apprenticeship, in Ireland, where there shall be no such consideration as in the Schedule to the said Act of the fifty-fifth year of the reign of King GEORGE the Third is mentioned, exceeding in amount or value the sum of Ten Pounds, moving to the master or mistress, and all assignments of such Indentures as aforesaid, provided there shall be no such consideration exceeding the amount or value aforesaid moving to the new master or mistress, shall be exempt from all Stamp Duty: Provided always, That nothing herein contained shall extend or be construed to extend to exempt from Stamp Duty any Articles of Clerkship to Attornies or others, which are specifically charged in the said Schedule.

3.
CLAUSE (A.)
Indentures of Apprenticeship, where the Premium does not exceed 10*l*, exempted from Stamp Duty.

And be it Enacted, That so much of an Act passed in the fifth and sixth years of the reign of his late Majesty King WILLIAM the Fourth, intituled, "An Act to alter certain Duties of Stamps and Taxes, and to regulate the Collection thereof," as exempts from Stamp Duty all Deeds, Bonds, Agreements or other Instruments made and executed in Ireland, whereby any person or persons shall become bound or agree to submit any matter in dispute to arbitration, and also all Awards made in pursuance of any such submission as aforesaid, shall be and the same is hereby repealed, so far as relates to any such submission as aforesaid, and to any Award thereon

4.
CLAUSE (B.)
Exemption of Arbitration, Agreements and Awards granted by 5 & 6 W. 4, c. 64, s. 1, limited to cases where the matter in dispute is under 10*l*.

upon, where the matter in dispute shall be of the amount or value of Twenty Pounds or upwards.

5.
Duties granted
as specified
in Schedule
annexed.

And be it Enacted, That from and after the commencement of this Act, in lieu and instead of certain other of the Duties by this Act repealed, there shall be granted, raised, levied, collected and paid in Ireland, unto and for the use of Her Majesty, Her heirs and successors, for and in respect of the several instruments, articles, matters and things mentioned, enumerated and described in the Schedule to this Act annexed (except those standing under the head of "Exemptions"), the several sums of money and Duties respectively inserted, described and set forth in words and figures against the same respectively in the said Schedule, and that the said Schedule, and every clause, regulation, matter and thing therein respectively contained, shall be deemed, taken and considered as part of this Act.

6.
Duties shall
be under
management
of Commissioners
of Stamps and
Taxes, and be
carried to the
Consolidated
Fund.

Salaries and
Charges inci-
dental to
levying, &c.
Stamp Duties
to be paid
thereout.

The present
Discounts, &c.
to be allowed.

And be it Enacted, That all the several Duties, and composition for Duties, by this Act granted and made payable, shall be under the care and management of the Commissioners of Stamps and Taxes for the time being, and the said Duties shall be denominated and deemed to be Stamp Duties, and, except as hereinafter is mentioned, all monies to arise from such Duties and composition for Duties shall be paid into the receipt of Her Majesty's Exchequer at Dublin, and be carried to and made part of the Consolidated Fund of the United Kingdom of Great Britain and Ireland: Provided always, That it shall be lawful for Her Majesty, Her heirs and successors, or for the Commissioners of Her Majesty's Treasury, out of the Duties arising by this Act or any other Act relating to Stamp Duties, to cause such sums of money to be expended and paid from time to time for salaries or other incidental charges as shall be necessary in and for the collecting and managing of all such Duties: Provided always, That such and the like discounts or allowances and drawbacks as are now authorized by law to be made, allowed or paid in England in respect of the Stamp Duties aforesaid, or any of them, in force there, shall, so far as the same shall be applicable, be made, allowed and paid in Ireland in respect of the Duties by this Act granted: Provided also, That all such duties, discounts, allowances and drawbacks, and all sums of money in respect or by or according to the amount whereof the same are imposed or directed to be ascertained, shall be paid and payable, and be deemed and taken to be and shall be computed in the currency of the United Kingdom.

7.
Accounts of
part of certain
Duties on the
admission of
Students to
the Inns of
Court, &c. to

And be it Enacted, That the Commissioners of Stamps and Taxes shall cause to be kept a distinct account of the sum of Ten Pounds, part of the Duty of Twenty-five Pounds hereby granted on the admission of any Student into the Society of King's Inns, and of Fifty Pounds

Pounds on the admission of any person to the degree of a Barrister in the Inns of Court, and of the sum of Fourteen Pounds, part of the Duty of One hundred and twenty Pounds also hereby granted upon the Indenture or Articles binding an Apprentice or a Clerk to an Attorney, and that the Receiver-General of Stamp Duties shall pay the same at the receipt of Her Majesty's Exchequer in Ireland, and the Commissioners of Her Majesty's Treasury for the time being shall cause the said respective parts of the said respective Duties of Twenty-five Pounds and Fifty Pounds, and One hundred and twenty Pounds to be paid to the Treasurer of the said Society of King's Inns, to be applied by him in such manner as shall be directed by the said Society.

be kept separate, and each part paid over to the Treasurer.

And be it Enacted, That the Commissioners of Stamps and Taxes shall from time to time provide proper and sufficient Stamps or Dies for expressing and denoting the several Duties hereby granted, or the amount thereof, in the case of per-centage Duties (except those on legacies and successions to personal Estate, and the yearly Duties on Fire Insurances), upon the vellum, parchment or paper chargeable therewith, and for expressing and denoting the rate per centum of the Legacy Duties, upon the receipts and discharges to be given for legacies and shares of personal estate, and for otherwise denoting or testifying the payment of any Duty or Duties hereby granted; and it shall be lawful for the said Commissioners to alter and renew such Stamps or Dies from time to time as occasion shall require, and to destroy or efface all or any Dies which shall be or become useless or unnecessary; and it shall also be lawful for the said Commissioners to use any Stamps or Dies at any time heretofore provided to denote any former Duties in Ireland, for the purpose of expressing and denoting any of the Duties granted by this Act of the same amount, and also to use Two or more Stamps or Dies, for the purpose of denoting the amount of any one Duty, as occasion may require: Provided always, That no Die appropriated to denote the Duty charged on any particular description of deed or instrument, by bearing the name of such deed or instrument on the face thereof, shall be used for denoting any Duty on any other instrument, or if so used, the same shall be of no avail.

8.
Commissioners to provide Dies for denoting the Duties.

And be it Enacted, That all the powers, provisions, clauses, regulations and directions, fines, forfeitures, pains and penalties in force in Ireland at the time of the passing of this Act, and contained in or imposed by the several Acts of Parliament relating to the Duties hereby repealed, and the several Acts relating to any prior Duties of the same kind or description, shall be of full force and effect with respect to the Duties hereby granted, and to the vellum, parchment and paper, instruments, matters and things, charged or chargeable therewith,

9.
Powers and Provisions of former Acts to extend to this Act.

therewith, as far as the same are or shall be applicable, in all cases not hereby expressly provided for, and shall be observed, applied, enforced and put in execution, so far as the same shall not be superseded by, and shall be consistent with, the express provisions of this Act, for the raising, levying, collecting, paying, accounting for and securing of the said Duties hereby granted, and for the preventing, detecting and punishing of all frauds, forgeries and other offences relating thereto, as fully and effectually, to all intents and purposes, as if the same had been herein repeated and specially enacted with reference to the said Duties hereby granted.

10.

Paper stamped for Duties granted by former Acts may be used for Deeds or Instruments requiring Stamps of like amount under this Act.

And be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes to issue any vellum, parchment or paper which shall have been stamped for denoting any Stamp Duty granted or payable in Ireland by or under any Act in force immediately before the passing of this Act to be used for any deed or instrument hereby charged with any Duty or Duties of the same amount, and to cause any such vellum, parchment or paper to be stamped with any additional Stamp or Stamps, and thereupon to issue the same to be used for any deed or instrument charged with the amount of Duty denoted by the Stamps impressed on such vellum, parchment or paper; and it shall be lawful for all persons having in their possession any vellum, parchment or paper having any Stamp thereon denoting any Duty granted or payable by or under any such Act as aforesaid, and not already made use of, to use the same for any deed or instrument charged or chargeable by this Act with any Stamp Duty of the same amount: Provided that no vellum, parchment or paper bearing a Stamp appropriated by name to any particular description of deed or instrument shall be used or applied for any purpose other than that to which such Stamp shall be so appropriated, or if so used, the same shall be of no avail; and it shall also be lawful for all persons having in their possession any stamped vellum, parchment or paper not made use of, and which by the operation of this Act shall have been or shall be rendered useless or inapplicable for the purposes for which the same was originally designed, to send the same to the head office for Stamps in Dublin at any time within Twelve calendar Months next after the commencement of this Act; and it shall be lawful for the Commissioners of Stamps and Taxes, or for any authorized Officer of Stamp Duties, to cause the Stamps upon such vellum, parchment or paper to be cancelled, and to deliver out in lieu thereof other Stamps of equal value in the whole to the Stamps so cancelled, or otherwise at their discretion to cause such vellum, parchment or paper to be stamped with any additional Stamp or Stamps, so as to make up the full amount of the Duty charged by this Act, on payment of the Duty denoted by such additional Stamps.

Stamped Paper, &c. rendered useless by this Act may be exchanged, or have additional Stamps, as herein mentioned.

AND

AND whereas the penalties payable on stamping deeds and instruments chargeable with Stamp Duty in Ireland are in many cases of greater amount than such as are payable in England in cases of the like kind, and it is expedient that they should be of equal amount in all cases; BE it therefore Enacted, That in every case where a penalty is now by law payable in Ireland on stamping any deed or instrument of any description, such penalty shall from and after the commencement of this Act be in amount the same as any penalty or penalties by law payable in England on stamping any deed or instrument of the like description, in lieu and instead of the penalty or penalties in that behalf now payable in Ireland, any thing hereinbefore or in any other Act contained to the contrary thereof in anywise notwithstanding.

11.
The Penalty payable on stamping any Deed, &c. to be the same in Ireland as in England.

And he it Enacted, That all bonds and securities made or given by any officer or other person whatever before the passing of this Act, for the duly accounting for or paying any Duty or Duties by this Act repealed, or any composition in lieu thereof by this Act also repealed, or otherwise relating thereto respectively, shall remain and continue in full force and effect for securing the due accounting for and payment of the Duties and compositions of the same kind and description respectively by this Act granted or imposed, in lieu of the Duties and compositions hereby repealed, and mentioned or referred to in such bonds or securities respectively, as well as any of such last-mentioned Duties and compositions in respect whereof such bonds and securities shall have been made or given, which shall have accrued or been received, or shall hereafter accrue or be received; and such bonds and securities respectively shall be deemed to have been made and given in relation to such new Duties and compositions as well as to the former Duties and compositions: Provided nevertheless, That it shall be lawful for the Commissioners of Stamps and Taxes, or their proper officer, at any time, if they or he shall think proper, and from time to time, as often as they or he shall think fit, to require any person who may have given any such bond or security, to make and execute or give a fresh bond or security of the like kind or description in respect of the Duties or compositions by this Act granted, under the like pains, penalties, forfeitures and disabilities for any refusal to make and execute or give such fresh bond or security as are contained in any Act under or by virtue of or in compliance with which any such former bond or security may have been given.

12.
All Bonds, &c. for securing the payment of former Duties to remain in force in respect of the new Duties.

And he it Enacted, That nothing in this Act contained shall be deemed or construed to revoke or annul any certificate or license which before the commencement of this Act shall have been granted to any person to practise any profession, or to use or exercise any trade, business, occupation or calling, but that every such certificate and license respectively which shall be unexpired and in force at the

13.
Certificates and Licences to continue in force.

time of the commencement of this Act, shall remain and continue in full force and operation until the expiration thereof by effluxion of time, any thing in this Act contained to the contrary notwithstanding.

14.
Notary to
deliver a Note
containing
his Place of
Abode, &c. to
the Stamp
Office, and
take out
a Certificate
yearly.

And be it Enacted, That every person who shall act as a Notary Public in Ireland shall annually, before he shall so act, deliver or 5
cause to be delivered to the proper officer at the Stamp Office in Dublin, a paper or note in writing, containing the name and usual place of residence of such person, and stating whether he has been admitted or enrolled, or authorized to act, or has acted as a Notary Public Three Years or not; and thereupon, and upon payment of the 10
Duty which shall then be by law imposed upon him in respect of such certificate as is herein mentioned, according to the place of his residence and the time he shall have been admitted or enrolled, or authorized to act, or has acted as a Notary Public, as stated in such paper or note, every such person shall be entitled to a certificate, duly 15
stamped, to denote the payment of the said Duty by him, describing him in such certificate according to the description contained in the said note so given in by him, which certificate the Commissioners of Stamps and Taxes, or their proper officer, shall cause to be forth-
with issued under the hand of such officer, in such manner and form 20
as the said Commissioners shall devise; and every such certificate shall bear date on the day on which the same shall be issued, and shall be in force from such day until the Twenty-fifth Day of March next following; and if any person required by this Act to obtain such 25
annual certificate as aforesaid shall, after the Twenty-fifth day of March One thousand eight hundred and Forty-three, act as a Notary Public, or do or perform any notarial act whatever, without having obtained and having such certificate then in force, he shall forfeit for every such offence the sum of Fifty Pounds, and be incapable of maintaining any action or suit in any court of law or equity for the 30
recovery of any fee, reward or disbursement on account of any business done by him as a Notary Public, without having such certificate.

Penalty for
acting without
a Certificate,
50 l.

15.
Any Notary
or Attorney,
&c. delivering
in a false
Note as to his
Residence, &c.
with intent to
evade the
higher Duty,
to forfeit 50 l.

And be it Enacted, That if any Notary Public, or any Attorney, Solicitor, Proctor, Agent or Procurator, or any sworn Clerk, Clerk in Court, or other Clerk or officer required by law to take out an annual 35
certificate, shall deliver in, or cause to be delivered in, to the Commissioners of Stamps and Taxes, or to their officer at the Stamp Office in Dublin, any paper or note in writing, containing a place of residence as the place of his residence, contrary to the directions of this Act, or any other Act requiring the same, or which shall not be the true place 40
of his residence within the intent and meaning of this Act, or containing any statement, matter or thing which shall not be true, with intent to evade the payment of the higher Duty by this Act granted on certificates to be taken out by Attornies and others, every such person shall

shall for every such offence forfeit the sum of Fifty Pounds: Provided always, That to prevent evasion of such higher Duties, if any person required to obtain any such certificate shall ordinarily carry on his business within the city of Dublin, or within the distance of Three Miles therefrom, or shall, for the space of Forty Days or more in any one year, reside within the limits aforesaid, every such person shall be deemed to be resident within such limits within the true intent and meaning of this Act, and shall be liable to the higher Duties hereby imposed on such certificates, notwithstanding he may at other times in such year reside elsewhere without the limits aforesaid, and provided that any certificate taken out by any person as aforesaid chargeable with or upon payment of a lower Duty than is hereby required or ought to be paid shall not be deemed to be a certificate within the meaning of this or any other Act, but the same shall be null and void.

What shall be deemed a Residence within the limits requiring the higher Duties.

And be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes, or for any person duly authorized by them for that purpose, upon payment of the Duty by this Act imposed in respect thereof, to grant license to any person to use or exercise the trade or business of a Pawnbroker in any city, town or place in Ireland, or the calling or occupation of an Appraiser in Ireland; and it shall not be lawful for any person whatever, from and after the commencement of this Act, to use or exercise the trade or business of a Pawnbroker or the calling or occupation of an Appraiser in Ireland without having a license in force authorizing him so to do, within the intent and meaning of this Act; and every such license which shall be granted at any time after the Thirty-first day of July and before the First day of September in the present or any subsequent year shall be dated on the First day of August in the year in which the same shall be granted; and every such license which shall be granted at any other time than last aforesaid shall be dated on the day on which the same shall be actually granted; and every such license, whatever may be the date thereof, shall have effect and be in force from the day of the date thereof until and upon the Thirty-first day of July then next following, and shall then cease and determine; and if any person not having a license in force so to do granted under this Act, shall receive or take by way of pawn, pledge or exchange any goods or chattels for the repayment of money lent thereon in Ireland, he shall forfeit for every such offence the sum of Fifty Pounds; and all persons in Ireland who shall receive or take by way of pawn, pledge or exchange, any goods or chattels for the repayment of money lent thereon, shall respectively be deemed Pawnbrokers within the meaning of this Act, and shall take out a license for the same accordingly: Provided always, That nothing herein contained shall extend, or be construed to extend, to any person who

16.
Commissioners may grant Licenses to Pawnbrokers and Appraisers.

No person to trade as a Pawnbroker, or act as an Appraiser, without License;
Date and continuance of License.

Persons trading as Pawnbrokers without License, to forfeit 50*l*.

Who shall be deemed Pawnbrokers.

Not to extend to persons who take Interest not

exceeding 5l.
per centum
per annum.

shall lend money upon pawn at any rate of interest not exceeding Five Pounds per centum per annum interest, without taking any further or greater profit for the loan or forbearance of such money lent on any pretence whatever.

17.
Pawnbroker
to keep one
House only
under one
License.

And be it Enacted, That no Pawnbroker or other person receiving or taking by way of pawn, pledge or exchange any goods or chattels for the repayment of money lent thereon, licensed by authority of this Act, shall by virtue of one license keep more than one house, shop or other place for taking in goods or chattels to pawn; but for each and every house, shop or other place which any person shall keep for the purpose aforesaid, a separate and distinct license shall be taken out and paid for by such pawnbroker or other person: Provided always, That persons in partnership and carrying on the trade and business of a pawnbroker in one house, shop or tenement only, shall not be obliged to take out more than one license in any one year for the carrying on of such trade or business.

Partners to
take out one
License only.

18.
40 Geo. 3,
c. 43.

AND whereas by an Act passed in the forty-sixth year of the reign of King GEORGE the Third, intituled, "An Act for granting to His Majesty certain Stamp Duties on Appraisements and on Licenses to Appraisers in Great Britain," certain Stamp Duties in Great Britain were granted for and upon every skin or piece of vellum or parchment, or sheet or piece of paper upon which any valuation or appraisement, or the amount of any valuation or appraisement therein mentioned, should be written or set down, and whereon any license of any appraiser should be written, and provisions were contained therein for securing such Duties; and it is necessary that the like provisions should be made for securing the Duties by this Act granted in respect of appraisements or valuations and of licenses to appraisers; BE it therefore Enacted, That all the powers, provisions, clauses, regulations and directions, fines, forfeitures, pains and penalties, contained in and imposed by the said last-mentioned Act relating to valuations or appraisements and licenses to appraisers in Great Britain, and to the Duties thereon respectively, and to appraisers in Great Britain, shall be of full force and effect with respect to appraisements or valuations and licenses to appraisers in Ireland, and to the Duties thereon respectively by this Act granted, and to the vellum, parchment and paper charged therewith, and to appraisers in Ireland, as far as the same are or shall be applicable, in all cases not otherwise provided for by this Act or by any other Act, the provisions whereof are hereby directed to be observed in relation to the Duties by this Act granted, and shall be observed, applied, enforced and put in execution for the raising, levying, collecting and securing of the said Duties on appraisements and on licenses to appraisers in Ireland hereby granted and otherwise relating thereto, so far as the same shall not be superseded by, and shall be consistent with, the express provisions of this Act, as fully and effectually to all intents

Powers and
Provisions of
40 Geo. 3,
c. 43, relating
to Duties on
Appraisements
and
Licenses to
Appraisers in
Great Britain,
to apply to
the like
Duties in
Ireland.

intents and purposes as if the same had been herein repeated and specially enacted with reference to such persons, duties, matters and things in Ireland respectively.

AND whereas the said Commissioners are authorized to grant
 5 licenses to persons to deal in and retail Stamps in Ireland, and also to persons to keep Printing Presses and Types for printing in Ireland, all which licenses are required to be taken out annually, and are chargeable with Stamp Duties: AND whereas after the passing of this Act the said Duties will cease and be no longer payable, and it is
 10 expedient that such licenses hereafter to be granted should not be required to be renewed annually; BE it therefore Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes, from and after the commencement of this Act, to grant license to any person to deal in and retail Stamps in Ireland, and also license
 15 to any person to keep any Printing Presses and Types for printing in Ireland, in the like manner and under the same terms, liabilities, conditions and restrictions as they may now grant an annual license for any such purpose as aforesaid; and every such license so to be granted shall continue in force until the same shall be revoked and made void,
 20 or be surrendered or be determined by the death of the party to whom the same shall have been granted; and all the powers, provisions, clauses, regulations and directions, forfeitures, pains and penalties contained in any Act or Acts of Parliament, and now in force relating to any such annual licenses as aforesaid, and to the persons to whom the same are granted, or authorized to be granted, shall be deemed to
 25 relate and shall relate to the licenses to be hereafter granted respectively, and to the persons to whom the same shall be granted, and shall be observed, applied, enforced and put in execution accordingly, as if such powers, provisions, clauses, regulations, directions, forfeitures, pains and penalties had been herein repeated and specially
 30 enacted with reference to such licenses and persons respectively; provided that it shall be lawful for the said Commissioners, by notice in writing, at any time to revoke, annul and make void any such license as aforesaid.

19.
 Licenses to deal in Stamps, and to keep Printing Presses in Ireland, to be permanent.

35 AND whereas under a certain Act passed in the fifty-fifth year of the reign of King George the Third, intituled, "An Act to regulate the Collection of Stamp Duties on matters in respect to which Licenses may be granted by the Commissioners of Stamps in Ireland," the Duties which are now payable in Ireland to Her Majesty for and in
 40 respect of Sea Insurances are not denoted, as in Great Britain, by a stamped impression upon the Policy or other instrument of insurance, but are paid in the first instance to the underwriters, or their agents, and are accounted for by them to Her Majesty at stated periods in each year: AND whereas it is expedient to alter the mode of denoting and collecting such Duties, and, in lieu thereof, to provide as hereinafter

20.
 25 Geo. 3,
 c. 101,
 as to Sea
 Insurances,
 rectified.

mentioned; BE it therefore Enacted, That so much of the said last-
 rected Act as relates to the Duties upon Sea Insurances, and to the
 collecting and accounting for the same, shall be and the same is hereby
 repealed, save as to such of the said Duties as may be then due or
 unpaid, all which shall be recoverable by the same ways and means and
 with such and the same penalties as if this Act had not been made. 5

21.
 Com-
 missioners to
 provide
 stamped
 Policies which
 may be pur-
 chased;

And be it Enacted, That the Commissioners of Stamps and Taxes
 for the time being shall, out of the monies arising from the Duties
 under their care and management, from time to time provide sufficient
 quantities of vellum, parchment or paper adapted for Policies of Sea 10
 Insurance, and shall cause to be printed thereon respectively the several
 forms for blank Policies of Insurance commonly used, and such other
 forms as they may think proper; and the same so printed to be duly
 stamped for expressing or denoting the Duties by this Act granted, in
 order that all Her Majesty's subjects may buy the said forms adapted 15
 for Policies of Insurance respectively stamped with such rate of Duty
 as they shall respectively require of the officers or persons employed
 by the said Commissioners at the price of the said Duty marked
 thereon, without any charge for such vellum, parchment or paper, or
 for printing the same; or at their election may bring to the head office 20
 for Stamps in Dublin any quantities of their own vellum, parchment
 or paper, to be stamped as aforesaid, on payment of the Duty payable
 thereon; and the said officers or persons employed by the said Com-
 missioners shall and they are hereby required to write or mark thereon 25
 the day, month and year when any such printed vellum, parchment or
 paper so stamped shall be delivered by them to be used as aforesaid;
 and if any officer or person employed by the said Commissioners shall
 wilfully neglect to do or perform any matter or thing hereinbefore
 required with relation to the said Policies of Sea Insurances, he shall
 forfeit the sum of One hundred Pounds, and shall be liable to be dis- 30
 missed from his office: Provided always, That the said Commissioners
 or officers as aforesaid shall not be required to provide at the public
 charge any vellum or parchment stamped as aforesaid, where the sum
 to be insured thereon shall not amount to Five thousand Pounds or
 upwards. 35

or vellum, &c.
 may be
 brought and
 stamped on
 payment of
 Duty;

Penalty on
 persons for
 neglect of
 duty.

Policies not
 to be provided
 at the public
 charge for
 Insurances
 under 5,000 l.

22.
 Every Con-
 tract liable to
 Duty under
 this Act to be
 deemed a
 Policy of
 Insurance,
 and certain
 particulars to
 be expressed
 therein, or the
 Insurance to
 be void.

And be it Enacted, That every contract or agreement which shall
 be made or entered into for any Insurance in respect whereof any Duty
 is by this Act made payable, shall be engrossed, printed or written,
 and shall be deemed and called a Policy of Insurance; and that the
 premium, or consideration in the nature of a premium, paid, given or 40
 contracted for upon such insurance, and the particular risk or adventure
 insured against, together with the names of the subscribers and under-
 writers, and sums insured, shall be respectively expressed or specified
 in or upon such policy, and, in default thereof, every such Insurance
 shall be null and void to all intents and purposes whatsoever.

And

And be it Enacted, That no Policy of Insurance upon any Ship, or upon any share or interest therein, shall be made for any certain term longer than Twelve calendar Months; and every Policy which shall be made for any longer term shall be null and void to all intents and purposes.

23.
No Policy to be made for more than a year.

Provided always, and be it Enacted, That nothing in this Act contained shall extend, or be construed to extend, to prohibit the making of any alteration which may lawfully be made in the terms or conditions of any Policy of Insurance duly stamped as aforesaid, after the same shall have been underwritten, or to require any additional Stamp Duty by reason of such alteration, so that such alteration be made before notice of the determination of the risk originally insured; and the premium or consideration originally paid or contracted for shall exceed the rate of Ten Shillings per centum on the sum insured, and so that the thing insured shall remain the property of the same person, and so that such alteration shall not prolong the term insured beyond the period allowed by this Act, and so that no additional or further sum shall be insured by reason or means of such alteration.

24.
Alterations in the terms of Policies may be made under certain restrictions.

And be it Enacted, That no Insurance made or entered into in Ireland, in respect whereof any Duty is by this Act made payable, nor any contract or agreement for such Insurance as aforesaid, shall be pleaded or given in evidence in any court, or admitted in any court to be good, useful or available in law or equity, unless the vellum, parchment or paper on which such Insurance shall be ingrossed, printed or written, shall be duly stamped as by this Act is directed, to denote the amount of Duty chargeable thereon, or some higher amount of Duty; and it shall not be lawful for the said Commissioners, or any of their officers, to stamp any vellum, parchment or paper with any stamp by this Act directed to be used for denoting the said Duty on Sea Insurances at any time after any such Insurance as aforesaid, or contract for such Insurance, shall be ingrossed, printed or written thereon, under any pretence whatever: Provided always, That it shall be lawful for the said Commissioners, or any of their officers, whenever they shall be thereto required, to stamp with any additional stamp any vellum, parchment or paper which may have been previously stamped upon which any policy of Insurance, commonly called a mutual Insurance, may have been ingrossed, printed or written, whereby divers persons insure, or agree to insure one another without any premium or pecuniary consideration, from any loss, damage or misfortune that may happen to any ship or vessel, or any goods, merchandise or other property on board of any ship or vessel, or the freight of any ship or vessel, or any other interest in or relating to any ship or vessel which may lawfully be insured, although such policy may have been previously signed or underwritten by any person or number of persons: Provided always, That at the time when any

25.
No Contract available in Law, unless properly stamped;

nor any Vellum, &c. to be stamped after contract is printed or written thereon.

Policies of mutual Insurances at Sea may be stamped with additional Stamps, if not underwritten, to an amount exceeding the sum warranted by the former Stamps.

such additional Stamp shall be required, such policy shall not have been signed or underwritten to an amount exceeding the sum which the Stamp previously impressed thereon will warrant.

26.
Penalty on
Persons
making In-
surance, &c.
unless the
Contract be
properly
stamped;

And be it Enacted, That every person who shall make or effect, or knowingly procure to be made or effected, any Insurance on any ship or vessel, or on any goods, merchandize or other property on board of any ship or vessel, or the freight of any ship or vessel, or any other interest in or relating to any ship or vessel, or shall give or pay, or agree to give or pay, or render himself liable to pay, any sum of money, premium or consideration whatever in the nature of a premium, for or upon any such Insurance, or shall enter into any contract or agreement whatever for any such Insurance, unless the same Insurance, contract or agreement respectively shall be ingrossed, printed or written on vellum, parchment or paper duly stamped for denoting the full and proper Duty by law chargeable thereon, shall for every such offence forfeit the sum of Five hundred Pounds; and every broker, agent, scrivener or other person negotiating or transacting any such Insurance as is hereinbefore mentioned, contrary to the true intent and meaning of this Act, or ingrossing, writing or printing, or causing to be ingrossed, written or printed, any agreement for any such Insurance upon vellum, parchment or paper, before the same vellum, parchment or paper whereon the same shall be ingrossed, written or printed shall be so duly stamped as aforesaid, shall also for every such offence forfeit the sum of Five hundred Pounds.

and Brokers,
&c. setting
therein, to
forfeit 500 l.

27.
Brokerage,
&c. not a
legal charge,
unless the In-
surance be
properly
stamped, &c.

And be it Enacted, That it shall not be lawful for any broker, agent, scrivener, or other person, transacting, making or negotiating any such Insurance as aforesaid, to charge or set against his employer any sum of money for brokerage or agency, or for his pains or labour in transacting, making or negotiating such Insurance, or ingrossing, writing or printing the same, or for any sum of money expended or paid by way of premium, or consideration in the nature of a premium for such Insurance, unless the same shall be ingrossed, written or printed on vellum, parchment or paper, duly stamped according to the directions of this Act; and every sum of money paid by such employer on any such account to any broker, agent, scrivener or other person aforesaid, transacting, making or negotiating any Insurance contrary to this Act, shall be deemed to be paid without consideration, and shall remain the property of such employer, or his executors, administrators or assigns.

28.
Penalty on
Assurers, un-
less Insur-
ances be pro-
perly stamped,
&c.

And be it Enacted, That if any person shall become an assurer upon, or shall subscribe or underwrite any such Insurance as aforesaid, or shall receive a contract for any premium or consideration for any such Insurance, or shall pay or allow in account, or agree to pay or

or allow in account, or otherwise, any sum of money upon any loss, peril or contingency relating to any such Insurance, unless such Insurance shall be ingrossed, written or printed upon vellum, parchment or paper, duly stamped as aforesaid, or if any person shall be concerned in any fraudulent contrivance or device with intent to evade the Duties by law chargeable for or in respect of any Policy of Insurance, every such person shall for every such offence forfeit the sum of Five hundred Pounds.

AND whereas by an Act passed in the fifty-fourth year of the reign of King GEORGE the Third, intituled, "An Act for better enabling the Commissioners of Stamps to make Allowances for spoiled Stamps on Policies of Insurance in Great Britain, and for preventing Frauds relating thereto," certain provisions are made for allowing as spoiled or misused and cancelling the Stamps on Policies of Sea Insurance in Great Britain in certain cases, upon the terms and conditions therein mentioned, and it is expedient that the like provisions should be made in respect of the Stamps on Policies of Sea Insurance in Ireland; BE it therefore Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes to allow as spoiled or misused, and to cancel, Stamps on Policies of Sea Insurance in Ireland in the same cases and upon the same terms and conditions only as are mentioned and provided in the said last-mentioned Act in respect of Policies of Sea Insurance in Great Britain, and for such purpose, and for the purpose of preventing frauds in relation thereto, all and every the powers, provisions, clauses, regulations and directions, fines, forfeitures, pains and penalties contained in the said last-mentioned Act, shall be of full force and effect with respect to the Stamps on Policies of Sea Insurance in Ireland, as fully and effectually to all intents and purposes as if the same had been herein repeated and specially inserted with reference to such last-mentioned Stamps.

29.
64 Geo. 3,
c. 133.

Allowance of
spoiled
Stamps on
Sea Policies
in Ireland,
may be made
to the same
extent as in
Great Britain.

Powers and
Provisions of
63 Geo. 3,
c. 133, for
that purpose
to extend to
Ireland.

30.
Bankers'
Notes may be
re-issued as
often as
thought fit.

31.
The Duties
on Loans for
a year to be
denoted on
the Returns
and no re-
ceipt of a

And be it Enacted, That it shall be lawful for any banker who may by law issue Promissory Notes for money payable to the bearer on demand, and allowed by law to be re-issued, to re-issue any such Promissory Notes made after the commencement of this Act, and duly stamped, with the Duties by this Act granted from time to time after payment thereof, as often as he shall think fit, without being liable to pay any further Duty in respect thereof; all which Promissory Notes shall be good and valid and as available in the law to all intents and purposes as they were upon the first issuing thereof.

And be it Enacted, That the Duty (except the progressive Duty) by this Act charged for and in respect of any bargain and sale, or lease for a year, shall in every case where no such bargain and sale, or lease, shall be actually prepared and executed, be expressed and

Lease for a year to be evidence, unless the Release be stamped accordingly.

denoted upon the Release in which any such bargain and sale or lease shall be mentioned or referred to ; and no recital of any bargain and sale, or lease for a year, in or upon any Deed of Release, which shall bear date or be first executed by any party thereto after the commencement of this Act, shall be evidence of any such bargain and sale, or lease for a year, having been made or executed, unless and until such Release shall be duly stamped or marked with the stamp or mark for expressing or denoting the Duty hereby charged for and in respect of such bargain and sale, or lease for a year (except the progressive Duty), as well as with the Duty or Duties which such Release may be otherwise chargeable with ; any thing in any Act or Acts to the contrary thereof in anywise notwithstanding.

32.
Recital of
80 Geo. 3,
c. 80, s. 66,
as to Registry
of Deeds.

AND whereas by the said Act passed in the fifty-sixth year of the reign of King GEORGE the Third, it is enacted, that whenever any deed or instrument subject to any Stamp Duty shall be delivered for registry to the Registrar or Deputy Registrar for registering deeds in Ireland, or for inrolment to any office of any of the Superior Courts in Dublin, or to any Clerk of the Peace or other person entrusted to inrol deeds in Ireland, such persons respectively shall examine such deed, and the stamp thereon ; and if the same shall not be duly stamped, such persons respectively shall not suffer the same to be registered or inrolled, under the penalty of Fifty Pounds : AND whereas it is expedient to make other provision respecting the registry or inrolment of deeds or instruments which shall be subject to progressive Duty under this Act ; BE it therefore Enacted, That before any deed or instrument subject to any Stamp Duty in Ireland under this Act shall be delivered to the Registrar of Deeds in Ireland, or either of the Assistant Registrars, for the purpose of being registered, or to any officer of the Superior Courts in Dublin, or to any Clerk of the Peace or other person intrusted to inroll deeds in Ireland, for the purpose of being inrolled, the attorney or other person who shall be employed to draw or prepare such deed or instrument, or, if there shall be no such attorney or other person so employed, then one of the parties to such deed or instrument, shall write upon some part of such deed or instrument, and sign a memorandum or certificate, that the words contained in such deed or instrument are less in number than a certain quantity therein specified, either in gross or in folios of seventy-two words each ; and if such deed or instrument shall then be stamped with the proper progressive Duty or Duties to which the same may appear to be liable according to such memorandum or certificate, it shall be lawful for such Registrar, Assistant Registrar or Officer, Clerk of the Peace, or other person, to suffer such deed or instrument to be registered or inrolled, notwithstanding the same may in fact contain a greater quantity of words than shall be specified in such memorandum or certificate ; and such Registrar, Assistant Registrar,

The Attorney to write on the Deed a Certificate of the number of Words therein ; and if the same be stamped according thereto, it may be registered.

gistrar, Officer, Clerk of the Peace or other person, shall not be subject or liable to the said penalty of Fifty Pounds in respect thereof (provided such deed or instrument shall be duly stamped in other respects), any thing in the said Act contained to the contrary thereof notwithstanding; and if any attorney or other person shall write or sign any memorandum or certificate as aforesaid which shall specify any quantity of words which shall be less than the quantity of words contained in such deed or instrument, and in any schedule, receipt or other matter put or indorsed thereon or annexed thereto, with intent to evade the payment of any Duty to or with which such deed or instrument shall be liable, or charged or chargeable, he shall forfeit for every such offence the sum of Fifty Pounds.

Penalty for writing false Certificate, £. 50.

And be it Enacted, That it shall not be lawful for the Commissioners of Stamps and Taxes, or any of their officers, to stamp or mark any vellum, parchment or paper upon which any Bill of Lading, or any Charter-party, or any Agreement, Contract, Memorandum, Letter or other Writing by this Act chargeable with any Duty as a Charter-party, shall be ingrossed, written or printed under any pretence whatever, after the same shall be executed or signed by any party except as herein is provided; and if any person shall make or sign any Bill of Lading, which shall be ingrossed, printed or written, or partly ingrossed or written, and partly printed upon vellum, parchment or paper, not duly stamped according to law, every such person shall forfeit the sum of Fifty Pounds: Provided always, That if any Charter-party, or any such Agreement, Contract, Memorandum, Letter or other Writing chargeable with any Duty as a Charter-party, shall be brought to the head office of the said Commissioners, in England or Ireland, or to any of their proper officers, to be stamped within Fourteen Days after the same shall bear date, and shall have been executed or signed by the party thereto who shall have first executed or signed the same, it shall be lawful for the said Commissioners, and they are hereby required to cause the same to be stamped, upon payment of the Duty chargeable thereon, without any penalty; and if the same shall be brought to the said head office to be stamped at any time after the expiration of such Fourteen Days, and within One calendar Month after the same shall bear date, and shall have been first executed or signed as aforesaid, it shall be lawful for the said Commissioners and they are hereby required to cause the same to be stamped, upon payment of the Duty chargeable thereon, and of the further sum of Ten Pounds by way of penalty.

33-
Bill of Lading and Charter-parties not to be stamped after the signing thereof, except in the cases specified.

Penalty for signing an unstamped Bill of Lading.

Charter-parties may be stamped upon payment of the Duty or Duty and Penalty within certain limited periods after the signing thereof.

AND for better securing the Duties on Probates of Wills and Letters of Administration by this Act granted; BE it Enacted, That from and after the commencement of this Act, if any person shall take possession of and in any manner administer any part of the personal estate and effects of any person deceased, without obtaining

34-
Penalty for not proving Wills or taking out Letters of Administration, 100 £, and 10 £, per centum on the Duty.

Probate of the Will or Letters of Administration of the estate and effects of the deceased within Six calendar Months after his decease, or within Two calendar Months after the termination of any suit or dispute respecting the Will, or the right to Letters of Administration, if there shall be any such, which shall not be ended within Four calendar Months after the death of the deceased, every person so offending shall forfeit the sum of One hundred Pounds, and also a further sum at and after the rate of Ten Pounds per centum on the amount of the Stamp Duty payable on the Probate of the Will, or Letters of Administration, of the estate and effects of the deceased.

35.
Stamp to be provided for marking Probates, &c. relating to any Estate in respect whereof a Probate, &c. shall have been before taken out, and the proper Duty paid thereon.

And be it Enacted, That it shall be lawful for the Commissioners of Stamps and Taxes, and they are hereby required to provide a stamp distinguishable from all other Stamps, for the purpose of stamping any piece of vellum, parchment or paper, whereon any Probate of a Will or Letters of Administration shall be ingrossed, printed or written in relation to any estate in respect whereof any former Probate or Letters of Administration shall have been taken out, and the full amount of the Duties payable thereon by any Act or Acts then in force according to the full value of such estate shall have been duly paid and discharged; and in every case where any Probate or Letters of Administration shall have been taken out, duly stamped according to the full value of the estate in respect whereof the same shall have been granted, then and in such case any farther or other Probate or Letters of Administration which shall be at any time thereafter applied for in respect of such estate, shall and may be issued and granted upon any piece of vellum, parchment or paper stamped with the stamp provided by the said Commissioners in pursuance of this Act, for such other Probate or Letters of Administration as aforesaid; and every such other Probate or Letters of Administration which shall be duly stamped with such stamp as last aforesaid, shall be as available in the law and of the like force and effect in all respects whatever as if the vellum, parchment or paper whereon the same shall be ingrossed, printed or written, had been duly stamped with the stamp denoting the full amount of the Duties payable in respect of the Probate or Letters of Administration taken out on the full value of such estate.

36.
Legacy Duty to be paid by Executors or Administrators on receiving or paying Legacies.

And be it Enacted, That the Duties by this Act granted on legacies and on successions, and on residues, and shares of residues, given by the wills or passing by the intestacies of persons deceased, and payable out of their personal estate, shall be accounted for, answered and paid by the person having or taking the burthen of the execution of the will or other testamentary instrument, or the administration of the personal estate of any person deceased, upon retainer for his own benefit, or for the benefit of any other person of any legacy, or any part of any legacy, or of the residue of any personal estate, or any part of such residue, which

which he shall be entitled so to retain, either in his own right, or in the right or for the benefit of any other person, and also upon delivery, payment or other satisfaction or discharge whatsoever of any legacy, or any part of any legacy, or of the residue of any personal estate, or any part of such residue to which any other person shall be entitled ;

5 and in case any person having or taking the burthen of such execution or administration as aforesaid shall retain for his own benefit, or for the benefit of any other person, any legacy, or any part of any legacy, or the residue of any personal estate, or any part of such residue, which

10 such person shall be entitled so to retain, either in his own right or in the right or for the benefit of any other person, and upon which any Duty shall be chargeable by virtue of this Act, not having first paid such Duty, or shall deliver, pay, or otherwise howsoever satisfy or discharge any legacy, or any part of any legacy, or the

15 residue of any personal estate, or any part thereof, to which any other person shall be entitled, and upon which any Duty shall be chargeable by virtue of this Act, having received or deducted the Duty so chargeable, then and in every such case the Duty which shall be due and payable upon every such legacy, and part of legacy

20 and residue, and part of residue respectively, and which shall not have been duly paid and satisfied according to the provisions of this Act, shall be a debt of such person having or taking the burthen of such execution or administration as aforesaid, to Her Majesty, Her heirs and successors ; and in case any such person so having or taking

25 the burthen of such execution or administration as aforesaid, shall deliver, pay or otherwise howsoever satisfy or discharge any such legacy or residue, or any part of any such legacy or residue, to or for the benefit of any person entitled thereto, without having received or deducted the Duty chargeable thereon (such Duty not having been

30 first duly paid, according to the provisions herein contained), then and in every such case such Duty shall be a debt to Her Majesty, Her heirs and successors, both of the person who shall make such delivery, payment, satisfaction or discharge, and of the person to whom the same shall be made ; and that the Duties by this Act

35 granted upon legacies charged upon or made payable out of any real estate, or out of any monies to arise by the sale of any real estate, or upon residues, or parts or shares of residues, of any such monies, shall be accounted for, answered and paid by the trustee to whom the real estate shall be devised out of which the legacy or share of any

40 money arising out of the sale, mortgage or other disposition of such real estate, shall be to be paid or satisfied ; or if there shall be no trustee, then by the person entitled to such real estate, subject to any such legacy, or by the person empowered or required to pay or satisfy any such legacy ; and the said Duties shall be retained by the person paying or satisfying any such legacy or share of money, and shall be accounted for, satisfied and paid, at such times, in such manner, and

If Duty be not paid if deducted by Executor, the amount to be a debt to Her Majesty from Executor.

If not deducted by Executor, the amount to be a debt to Her Majesty from both Executor and Legatee.

Trustees to pay Duties on Legacies charged on Real Estate.

Duty to be a Debt to Her Majesty.

according to such rules and regulations as are hereinbefore specified and prescribed in respect of the Duties granted on Legacies payable out of personal estate; and in case the said Duties shall not be paid or satisfied according to the provisions herein contained, then and in every such case such Duty shall be a debt to Her Majesty, Her heirs and successors, of and from the trustee of such real estate as aforesaid, or the person entitled thereto, subject to such legacy as aforesaid, and also of and from the person to whom the same shall have been paid, without the Duty chargeable thereon having been first deducted.

*37.
What shall be deemed a Legacy under this Act.*

And be it Enacted, That every gift by any will or testamentary instrument of any deceased person, which, by virtue of any such will or testamentary instrument, shall have effect or be satisfied out of the personal estate of such person so dying, or out of any personal estate which such person shall have power to dispose of as he shall think fit, or which shall have been charged upon or made payable out of any real estate, or be directed to be satisfied out of any monies to arise by the sale of any real estate of the person so dying, or which such person may have the power to dispose of, whether the same shall be given by way of annuity, or in any other form, shall be deemed and taken to be a legacy within the true intent and meaning of this Act: and every gift which shall have effect as a donation, mortis causa, shall also be deemed a legacy within the intent and meaning of this Act; and the value of any legacy given by way of annuity, whether payable annually or otherwise, for any life or lives, or for years or other period of time, shall be calculated, and the Duty chargeable thereon shall be charged according to the Tables annexed to an Act passed in the Parliament of Great Britain in the thirty-sixth year of the reign of King GEORGE the Third, intituled, "An Act for repealing certain Duties on Legacies and Shares of Personal Estates, and for granting other Duties thereon, in certain cases:" Provided also, That nothing herein contained shall be construed to extend to the charging with the Duties by this Act granted any specific sum of money, or any share or proportion thereof, charged by any marriage settlement or deed upon any real estate, in any case in which any such specific sum, or share or proportion thereof, shall be appointed or apportioned by any will or testamentary instrument, under any power given for that purpose by any such marriage settlement or deed: Provided also, That nothing herein contained shall extend or be construed to extend to charge with Duty in Ireland any Legacy given for the education or maintenance of poor children in Ireland, or to be applied in support of any charitable institution in Ireland, or for any purpose merely charitable.

Exemption of Legacies to Charities in Ireland.

*38.
Receipts for Legacies to be stamped.*

And be it Enacted, That every receipt or discharge for any legacy or residue, or part thereof, shall be brought within the space of Twenty-

one

one Days after the date thereof to the head office of the Commissioners of Stamps and Taxes in Dublin, or to some other office to be appointed by the said Commissioners for such purpose, to be stamped, paying the Duty for the same; and upon such payment either at the said head office, or any other office to be appointed as aforesaid, the Receiver-general, or other proper officer to be appointed for that purpose by the said Commissioners, as the case shall require, shall write upon such receipt or discharge an acknowledgment of the payment of the Duty so paid in words at length, and bearing date the day on which such payment shall be made, and shall subscribe his name thereto, and enter an account thereof in a book to be provided for that purpose, to the intent that he may be thereby charged with the sum so paid; and in case the Duty shall be so paid at the said head office, then the receipt or discharge so brought to be stamped shall be forthwith stamped with such stamp as the case may require; and in case the Duty shall be so paid at any other office to be appointed by the said Commissioners as aforesaid, the receipt or discharge whereon such acknowledgment of the payment of Duty shall be so written and subscribed shall be transmitted, within the space of Twenty-one Days from the day of payment of such Duty, to the said head office to be stamped, and the same shall be stamped accordingly with such stamp as aforesaid; and in case the person paying such Duty at any such office to be appointed as aforesaid shall be desirous that the same should be transmitted to the said head office by the officer to whom such Duty shall be paid, and shall leave the same with such officer for that purpose, such officer shall thereupon sign and deliver an acknowledgment that such receipt or discharge has been left with him for such purpose, and shall transmit such receipt or discharge to such head office to be stamped as aforesaid, and the same shall be sent again to such officer as soon as conveniently may be after the stamping thereof; and such officer shall deliver back the same to the person entitled thereto, upon re-delivery to him of the acknowledgment which he shall have given for the same: Provided always, That if any such receipt or discharge shall not be so brought to any such office as aforesaid, within such space of Twenty-one Days as aforesaid, it shall nevertheless be lawful to carry such receipt or discharge to the said head office to be stamped in like manner within Three calendar Months after the date thereof, paying the Duty for the same, and also the further sum of Ten Pounds per centum on such Duty by way of penalty for not having before paid such Duty, on payment of which Duty and penalty the said Commissioners are hereby authorized and required to stamp such receipt or discharge in the same manner as if the same had been brought to the said office within the space of Twenty-one Days from the date thereof; and where any such receipt or discharge as aforesaid shall have been signed out of the United Kingdom, if the same shall be brought to be stamped within Twenty-one Days after being received in the United Kingdom, it shall be lawful

within
Twenty-one
days after the
date.

Penalty if not
stamped
within
Twenty-one
Days.

Receipts
signed out of
the United
Kingdom to
be stamped
within
Twenty-one
Days.

Days, and if
so, Penalty
may be
remitted.

lawful for the said Commissioners to remit any penalty which may have been incurred thereon, and to cause the same to be duly stamped on payment of the Duty payable in respect thereof.

39.
Penalties may
be sued for as
Penalties
under Stamp
Act.

And be it Enacted, That all fines, penalties and forfeitures imposed by or which may be incurred under this Act shall and may be sued for and recovered, with full costs of suit, and all charges attending the same, by all or any of the ways and means and in such manner and form as are and is provided for the recovery of any penalty or forfeiture in and by the said Act passed in the fifty-sixth year of the reign of King GEORGE the Third, subject to any such appeal as therein mentioned, and shall be paid, applied and distributed in such manner as by the said last-mentioned Act is directed or authorized. 5 10

40.
Construction
of Terms used
in this Act.

And be it Enacted, That wherever in this Act, with reference to any person, matter or thing, any word or words is or are used importing the singular number or the masculine gender only, yet such word or words shall be understood and construed to include several persons as well as one person, females as well as males, bodies politic or corporate as well as individuals, and several matters or things as well as one matter or thing, unless it be otherwise specially provided, or there be something in the subject or context repugnant to such construction. 15 20

41.
Commence-
ment of this
Act.

And be it Enacted, That in all cases where no express provision is herein contained for the commencement of any of the clauses or provisions of this Act, the same shall commence and take effect on the Tenth day of October One thousand eight hundred and Forty-two. 25

42.
Continuance
of the Act.

And be it Enacted, That this Act and the Duties hereby imposed shall continue in force until the Tenth day of October One thousand eight hundred and Forty-five, and shall then cease and determine: Provided always, That this Act and the said Duties shall not then cease or determine with respect to any of the said Duties which shall have accrued or been incurred before the said last-mentioned day, and shall then or at any time afterwards be or become due or payable and remain in arrear or unpaid, or with respect to any penalty, forfeiture or punishment incurred and not recovered, or suffered for any offence or crime committed against this Act, or any Act herein recited or referred to; but that this Act, and all the powers and provisions thereof, shall remain and continue in force with respect to all such Duties, and arrears of Duty, and all such penalties, forfeitures and punishments as aforesaid, until the same respectively shall have been fully paid, recovered, inflicted and suffered. 30 35 40

43.
Act may be
amended or
repealed in
this Session.

And be it Enacted, That this Act may be amended or repealed by any Act to be passed in this present Session of Parliament.

SCHEDULE

SCHEDULE

TO WHICH THIS ACT REFERS.

	DUTY.
BILL of Lading of or for any Goods, Merchandise or Effects to be exported or carried Coastwise - - - - -	£ s. d. - - - 6
Certificate to be taken out yearly by every person admitted as an Attorney or Solicitor in any of Her Majesty's Courts at Dublin, or in any other Court in Ireland holding Pleas, where the debt or damage amounts to Forty Shillings; and by every person admitted as a Proctor, Agent or Procurator in any of the Ecclesiastical or Admiralty Courts in Ireland; and by every person admitted or enrolled or authorized to act as a Notary Public in Ireland; and also by every Sworn Clerk, Clerk in Court and other Clerk or Officer in any of the Courts aforesaid, who in his own name, or in the name of any other person, shall commence, prosecute, carry on or defend any action, suit, prosecution or other proceeding in any of the Courts aforesaid, or do any notarial act whatever for or in expectation of any fee, gain or reward as an Attorney, Solicitor, Agent, Proctor, Procurator or Notary Public, although not admitted or enrolled or authorized to act as such: If he shall reside in the City of Dublin, or within Three Miles thereof; And if he shall have been admitted or enrolled or authorized to act, or in possession of his office for the space of Three Years or upwards - - - - - Or if he shall not have been admitted or enrolled or authorized to act, or in possession so long - - - - - If he shall reside elsewhere in Ireland, and if he shall have been admitted or enrolled or authorized to act, or in possession of his office for the space of Three Years or upwards - - - - - Or if he shall not have been admitted or enrolled, or authorized to act, or in possession so long - - - - - But no person is to be obliged to take out more than one Certificate, although he may act in more than one of the capacities aforesaid, or in several of the Courts aforesaid.	
12 - -	
6 - -	
3 - -	
4 - -	
EXEMPTIONS. All Clerks and Officers of any of the Courts aforesaid, who shall act or be concerned in the conduct or management of any action, suit, prosecution or other proceeding by virtue and in execution of their respective offices or appointments only, and shall not be also retained or employed by any party to such action, suit, prosecution or other proceeding, or by any Attorney, Solicitor, Agent, Proctor or Procurator on behalf of any party thereto, for or in expectation of any fee or reward other than the established fees due and payable in respect of their offices and appointments. Certificate to be taken out yearly by every person who in the character of Conveyancer, Special Pleader, Draughtsman, Land Agent, Steward of an estate, or otherwise, shall for or in expectation of any fee, gain or reward, draw or prepare any conveyance of or deed or instrument relating to any estate or property, real or personal, or any other deed or contract whatever, or any pleadings or proceedings in any Court of Law or Equity;	

		DUTY.		
		£.	s.	d.
If he shall reside in the city of Dublin, or within Three Miles thereof - - - - -		12	-	-
And if he shall reside elsewhere in Ireland - - - - -		8	-	-
EXEMPTIONS.				
Sergeants-at-Law and Barristers, Attorneys, Solicitors, Proctors and Notaries Public, and other persons acting as such by virtue of any office or appointment, who shall respectively take out Certificates in those characters.				
Public officers drawing or preparing Deeds or other Instruments by virtue of their offices, and in the course of their official duty only, and not otherwise.				
Certificate to be taken out yearly by any Banker or Bankers, or person or persons acting as such, of having registered the firm of his or their house according to law ;				
If such Banker or Bankers, or other person or persons, shall issue any Promissory Notes for money payable to bearer on demand, and allowed to be re-issued - - - - -				
		30	-	-
Charter-party, or any Agreement or Contract for the charter of any Ship or Vessel, or any Memorandum, Letter or other Writing between the captain, master or owner of any Ship or Vessel and any other person for or relating to the freight or conveyance of any money, goods or effects on board of such Ship or Vessel - - - - -				
		-	5	-
Collation or Appointment by any Archbishop or Bishop to any Cathedral, Prebend, Dignity, Office or honorary Canonry, in Ireland, having no endowment or emolument attached or belonging thereto - - - - -				
		2	-	-
Collation by any Archbishop or Bishop to any Ecclesiastical Benefice, Dignity or Promotion in Ireland, other than as aforesaid - - - - -				
		7	-	-
And where the net yearly value of such Benefice, Dignity or Promotion shall amount to £. 300 or upwards, then for every £. 100 thereof over and above the first £. 200, a further Duty of - - - - -				
		5	-	-
The value to be ascertained by Certificate of the Ecclesiastical Commissioners for Ireland: Provided always, That Two or more Benefices episcopally united shall be deemed one Benefice only.				
Dispensation, Faculty or other Instrument for admitting or authorising any person to act as a Notary Public in Ireland - - - - -				
		20	-	-
Dispensation for holding Two Ecclesiastical Dignities or Benefices, or a Dignity and a Benefice in Ireland - - - - -				
		25	-	-
Dispensation or Faculty of any kind not herein otherwise charged - - - - -				
		25	-	-
Donation. See Presentation.				
Faculty. See Dispensation.				
Grant or Letters Patent under the Great Seal of Ireland ;				
Of the honour or dignity of an Archbishop - - - - -				
		150	-	-
- - - - - of a Bishop - - - - -				
		100	-	-
Institution granted by any Archbishop, Bishop, Chancellor or other Ordinary, or by any Ecclesiastical Court to any Ecclesiastical Benefice, Dignity or Promotion in Ireland, or to any Two or more such Benefices episcopally united ;				
Where the same shall proceed upon a Presentation - - - - -				
		2	-	-
And where it shall proceed upon the petition of the Patron to be himself admitted and instituted - - - - -				
		7	-	-

DUTY.

And if in the latter case the net yearly value of such Benefice, Dignity or Promotion shall amount to £. 200 or upwards, then for every £. 100 thereof over and above the first £. 200, a further Duty of - - - - -

£. s. d.

5 - -

The value to be ascertained as in the case of Collation. See Collation.

Provided always, That Two or more Benefices episcopally united shall be deemed one Benefice only.

But such Petition shall not be liable to any Stamp Duty.

Lease, Release or Deed, Minute, Memorandum, or legal or equitable Article or Instrument by any Archbishop or Bishop or Ecclesiastical Corporation aggregate or sole, for setting or demising lands, tenements or hereditaments in Ireland of the estates of such Archbishop or Bishop or Corporation in right of their respective Sees, for any term of years only, and absolute, not exceeding Twenty-one years in possession, without any clause or covenant for the renewal thereof, on the first skin or piece of vellum, parchment or paper of each and every part thereof;

Where the annual amount of the Rent reserved or agreed to be reserved (any penal Rent or any increased or reserved Rent in the nature of a penal Rent not being included in such amount) shall not exceed £. 10, and the Fine or consideration for the same shall not exceed £. 100 - - - - -

- 5 -

Where the Amount

of such Rent		or of such Fine or Consideration	
shall exceed	and shall not exceed	shall exceed	and shall not exceed
£. s. d.	£. s. d.	£. s. d.	£. s. d.
10 - -	20 - -	100 - -	150 - -
20 - -	50 - -	150 - -	200 - -

- 10 -

- 15 -

And where there shall be both Rent and Fine, the Duty only to be paid in respect of such Rent or Fine as shall be liable to the higher rate of Duty.

And for every skin or piece of vellum or parchment, or sheet or piece of paper in any such Indenture, Lease, Release or Deed, Minute, Memorandum, or legal or equitable Article, after the first skin or sheet a Duty of - - - - -

- 10 -

Provided always, That in any case where the annual amount of such rent reserved shall exceed £. 50, or such fine or consideration shall exceed £. 200, such Lease, Release or Deed, Minute, Memorandum, or legal or equitable Article or Instrument, shall be chargeable with the Duty or Duties specified in the Schedule of the Act 55 Geo. 3, cap. 184.

Lease, Release or Deed, Minute, Memorandum, or legal or equitable Article or Instrument, not otherwise charged for setting or demising lands, tenements or hereditaments in Ireland, for any term not exceeding Three Lives or Thirty-one Years, whether with or without a clause or covenant for the renewal thereof, or with a clause or covenant of renewal which shall contain any stipulation for the payment of any pecuniary Fine in any way howsoever;

On the first skin or piece of vellum, parchment or paper of each and every part thereof;

Where the annual amount of the Rent reserved or agreed to be reserved (any penal Rent or any increased or reserved Rent in the

				DUTY.		
				£.	s.	d.
nature of a penal Rent not being included in such amount), shall not exceed £. 10, and the Fine or consideration for the same shall not exceed £. 100 - - - - -				-	5	-
Where the Amount						
of such Rent		or of such Fine or Consideration				
shall exceed	and shall not exceed	shall exceed	and shall not exceed			
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£.	s.	d.
10 - -	20 - -	100 - -	150 - -	-	10	-
20 - -	50 - -	150 - -	200 - -	-	15	-
And where there shall be both Rent and Fine Duty to be paid in respect of each which may be denoted by either one or more Stamps ;						
And for every skin or piece of vellum or parchment, or sheet or piece of paper in any such Indenture, Lease, Release or Deed, Minute, Memorandum, or legal or equitable article, after the first skin or sheet, a Duty of - - - - -				-	10	-
Provided always, That in any case where the annual amount of such rent reserved shall exceed £. 50, or such Fine or Consideration shall exceed £. 50, such Lease, Release or Deed, Minute, Memorandum, or legal or equitable Article or Instrument, shall be chargeable with the Duty or Duties specified in the Schedule of the Act 55 Geo. 3, cap. 184.						
License to hold a perpetual Carney not proceeding upon a nomination -				3	10	-
EXEMPTION.						
Licenses to Stipendiary Curates, wherein the annual amount of the Stipend shall be specified.						
License to be taken out yearly for using or exercising the trade or business of a Pawnbroker within the city of Dublin, or the Circular Road surrounding the same - - - - -				15	-	-
And for using or exercising the trade or business of a Pawnbroker elsewhere in Ireland - - - - -				7	10	-
Presentation or Donation by Her Majesty, Her Heirs or Successors, or by any other Patron, to any Ecclesiastical Benefice, Dignity or Promotion in Ireland - - - - -				5	-	-
And where the net yearly value of such Benefice, Dignity or Promotion shall amount to £. 300 or upwards, then for every £. 100 thereof over and above the first £. 200, a further Duty of - - - - -				5	-	-
The value to be ascertained as in the case of Collation. See Collation.						
Provided that Two or more Benefices episcopally united shall be deemed one Benefice only.						

Stamp Duties Assimilation.

A

B I L L

[AN AMENDMENT OF THE COMBINATION]

To assimilate the Stamp Duties in Great Britain and Ireland, and to make Regulations for Collecting and Managing the same.

(Proposed and brought in by
Mr. Chancellor of the Exchequer and
Sir George Clerk.)

Ordered, by the House of Commons, to be Printed
on July 1841.

483

[Under 2. 22.]